

ANNUAL REPORT



TOWN OF

CUMBERLAND, MAINE

1977

BERRY, DUNN & MCNEIL
CERTIFIED PUBLIC ACCOUNTANTS
477 CONGRESS STREET
PORTLAND, MAINE - 04111
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ACCOUNTANTS' REPORT

Members of the Town Council
Cumberland,
Maine

We have examined the financial statements, listed in the accompanying table of contents, of the various funds of the Town of Cumberland, Maine as of December 31, 1977 and 1976 and the year ended December 31, 1977. Our examinations were made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The Town has not maintained a record of its general fixed assets and accordingly a statement of general fixed assets required by generally accepted accounting principles, is not included in the financial report.

In our opinion, the financial statements, listed in the table of contents, present fairly the financial position of the various funds at December 31, 1977 and 1976 and the results of operations of these funds for the year ended December 31, 1977 in conformity with generally accepted accounting principles applied on a consistent basis. The supplementary data included in Schedules 1 and 2 have been subjected to the same auditing procedures and, in our opinion, are stated fairly in all material respects when considered in conjunction with the financial statements taken as a whole.

Berry, Dunn & McNeil

February 17, 1978

TOWN OF CUMBERLAND, MAINE

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TOWN OF CUMBERLAND, MAINE

Balance Sheets

December 31, 1977 and 1976

ASSETS

GENERAL FUND

| | <u>1977</u> | <u>1976</u> |
|------------------------------------|------------------|------------------|
| Cash | \$268,632 | \$193,090 |
| Taxes receivable | | |
| Current year | 67,595 | 60,980 |
| Prior years | 1,546 | 935 |
| Secured by tax liens | 11,554 | 23,140 |
| Tax acquired | <u>4,637</u> | <u>1,024</u> |
| | 85,332 | 86,079 |
| Less estimated uncollectible taxes | <u>10,000</u> | <u>12,000</u> |
| Net taxes receivable | <u>75,332</u> | <u>74,079</u> |
| Accounts receivable | <u>29,286</u> | <u>27,569</u> |
| Grants receivable (Note 3) | 11,500 | 7,060 |
| Due from other funds | <u>2,105</u> | <u>-</u> |
| Total general fund assets | <u>\$386,855</u> | <u>\$301,798</u> |

DEBT FUND

| | | |
|---|------------------|------------------|
| Amount to be provided to retire outstanding capital improvement notes and bonds payable | <u>\$330,000</u> | <u>\$372,500</u> |
|---|------------------|------------------|

CAPITAL RESERVE FUND

| | | |
|-------------------------------------|------------------|------------------|
| Cash on deposit in savings accounts | <u>\$ 32,146</u> | <u>\$ 41,691</u> |
| Total capital reserve fund | <u>\$ 32,146</u> | <u>\$ 41,691</u> |

TRUST FUND

| | | |
|---|------------------|------------------|
| Cash on deposit in savings accounts | \$ 22,460 | \$ 18,607 |
| Securities (Market value \$48,185 in 1977 and \$43,944 in 1976) | <u>37,103</u> | <u>33,540</u> |
| Total trust fund | <u>\$ 59,563</u> | <u>\$ 52,147</u> |

See notes to financial statements.

LIABILITIES AND FUND BALANCES

| <u>GENERAL FUND</u> | | <u>1977</u> | <u>1976</u> |
|--|----|------------------|------------------|
| Payroll taxes and other liabilities | \$ | 701 | \$ 386 |
| Advance property tax payments | | 4 | 4 |
| Funds to be appropriated in future years | | | |
| Federal revenue sharing | | 51,581 | 44,862 |
| Title I - Antirecession assistance | | - | 2,748 |
| State revenue sharing | | 12,578 | 3,348 |
| Grant for tennis court construction | | 11,500 | - |
| Fund balance | | | |
| Appropriated | | 127 | 5,626 |
| Unappropriated | | <u>310,364</u> | <u>244,824</u> |
| Total fund balance | | <u>310,491</u> | <u>250,450</u> |
| Total general fund liabilities and fund balance | | <u>\$386,855</u> | <u>\$301,798</u> |
| <u>DEBT FUND</u> | | | |
| Capital improvement and equipment notes payable (Note 2) | | <u>\$330,000</u> | <u>\$372,500</u> |
| <u>CAPITAL RESERVE FUND</u> | | | |
| Due to General Fund | \$ | 1,192 | \$ - |
| Fund balances | | <u>30,954</u> | <u>41,691</u> |
| Total capital reserve fund | | <u>\$ 32,146</u> | <u>\$ 41,691</u> |
| <u>TRUST FUND</u> | | | |
| Due to General Fund | \$ | 913 | \$ - |
| Fund balances | | <u>58,650</u> | <u>52,147</u> |
| Total trust fund | | <u>\$ 59,563</u> | <u>\$ 52,147</u> |

TOWN OF CUMBERLAND, MAINE

Statement of Changes in General Fund Balance

Year Ended December 31, 1977

| | <u>Unappropriated</u> | <u>Appropriated</u> | <u>Total</u> |
|--|-----------------------|---------------------|------------------|
| Balance beginning of year | \$244,824 | \$ 5,626 | \$250,450 |
| Additions (Deductions) | | | |
| Carryforward to current year budget | - | (5,626) | (5,626) |
| Excess of actual over budgeted revenue | 84,521 | - | 84,521 |
| Excess of actual over budgeted expenditures | (14,981) | 127 | (14,854) |
| Appropriated by Town Council | <u>(4,000)</u> | <u>-</u> | <u>(4,000)</u> |
| Balance end of year | <u>\$310,364</u> | <u>\$ 127</u> | <u>\$310,491</u> |

See notes to financial statements.

TOWN OF CUMBERLAND, MAINE

Statement of General Fund Revenues

Year Ended December 31, 1977

| | <u>Budget</u> | <u>Actual</u> | Over (Under) <u>Budget</u> |
|--|--------------------|--------------------|----------------------------------|
| Property taxes | \$1,489,073 | \$1,497,319 | \$ 8,246 |
| Supplemental taxes | - | 3,371 | 3,371 |
| Abatements | - | (7,661) | (7,661) |
| Appropriation of Federal Revenue | | | |
| Sharing Funds and interest | 82,289 | 82,289 | - |
| Appropriation of State Revenue | | | |
| Sharing Funds | 35,000 | 35,000 | - |
| Appropriation of Title I Anti-recession Assistance | 2,750 | 15,139 | 12,389 |
| Excise taxes | 111,000 | 141,952 | 30,952 |
| Plumbing Inspector | 1,300 | 2,611 | 1,311 |
| Electrical inspection | 1,000 | 1,542 | 542 |
| Police Department | 1,900 | 2,168 | 268 |
| CETA Account | - | 8,107 | 8,107 |
| Highway Department | 5,450 | 20,403 | 14,953 |
| CETA Account | - | 560 | 560 |
| Insect and Dutch Elm control | 800 | 1,099 | 299 |
| Shade tree planting | 800 | 800 | - |
| Interest on short-term investments | 3,200 | 2,391 | (809) |
| Parks and Recreation revenue | 23,800 | 20,487 | (3,313) |
| Cumberland Golf and Recreation Center | 48,350 | 48,556 | 206 |
| Town offices | 4,000 | 4,257 | 257 |
| Building permits | 2,050 | 4,001 | 1,951 |
| Police Department fees | 525 | 261 | (264) |
| State aid roads | 5,586 | 8,648 | 3,062 |
| Recreation Department, other | 2,800 | 4,377 | 1,577 |
| Town history | 4,500 | 1,609 | (2,891) |
| Licenses | 825 | 960 | 135 |
| Interest on property taxes | 3,500 | 6,512 | 3,012 |
| Rents and rentals | 1,850 | 2,960 | 1,110 |
| Waste disposal permits | 900 | 1,103 | 203 |
| Lien charges and fees | 600 | 156 | (444) |
| Inventory reimbursement | 10,924 | 12,922 | 1,998 |
| Decrease in allowance for uncollectible taxes | - | 954 | 954 |
| CETA Research Assistant | - | 7,527 | 7,527 |
| Other | - | 285 | 285 |
| Return of grant (Note 3) | - | (4,754) | (4,754) |
| Town engineer | - | 1,382 | 1,382 |
| | <u>\$1,844,772</u> | <u>\$1,929,293</u> | <u>\$84,521</u> |

TOWN OF CUMBERLAND, MAINE

Statement of General Fund Expenditures

Year Ended December 31, 1977

| | <u>Budget</u> | <u>Actual</u> |
|---|----------------|----------------|
| <u>General Government</u> | | |
| Council and administration | \$ 56,929 | \$ 53,782 |
| Financial administration | 18,785 | 18,603 |
| Elections and registrars | 1,685 | 1,574 |
| Assessor/Building Inspector | 26,571 | 26,093 |
| Town Engineer | 8,400 | 3,180 |
| | <u>112,370</u> | <u>103,232</u> |
| <u>Health</u> | <u>2,760</u> | <u>2,179</u> |
| <u>Public Safety</u> | | |
| Police Department | 88,836 | 98,724 |
| Fire Department | 27,345 | 27,202 |
| Rescue Unit | 5,380 | 5,144 |
| Civil Defense | 1,550 | 988 |
| Plumbing Inspector | 2,550 | 4,849 |
| Electrical Inspector | 1,050 | 911 |
| | <u>126,711</u> | <u>137,818</u> |
| <u>Road Department</u> | | |
| Highways | 172,606 | 180,235 |
| Sanitary landfill | 6,235 | 6,892 |
| | <u>178,841</u> | <u>187,127</u> |
| <u>Boards and Commissions</u> | | |
| Board of adjustment and appeals | 615 | 334 |
| Planning Board | 9,000 | 6,104 |
| Conservation, health and communications | 200 | 142 |
| Shellfish | 1,000 | 700 |
| | <u>10,815</u> | <u>7,280</u> |
| <u>Recreation</u> | | |
| Parks and Recreation | 39,847 | 43,618 |
| Cumberland Golf and Recreation Center | 54,157 | 51,272 |
| Cumberland Golf and Recreation Center Restaurant | - | 11,001 |
| | <u>94,004</u> | <u>105,891</u> |

See notes to financial statements.

| Fund Balance Actual (Over) Under Budget | Federal Revenue Sharing |
|---|-------------------------------|
| <u>Lapsed</u> <u>Continued</u> | <u>Lapsed</u> |
| \$ 3,147 | |
| 182 | |
| 111 | |
| 478 | |
| <u>5,220</u> | |
| <u>9,138</u> | |
| <u>581</u> | |
| (9,944) | \$ 56 |
| (205) | 348 |
| 236 | |
| 562 | |
| (2,299) | |
| <u>139</u> | |
| <u>(11,511)</u> | <u>404</u> |
| (7,629) | |
| <u>(657)</u> | |
| <u>(8,286)</u> | |
| 281 | |
| 2,896 | |
| 58 | |
| <u>300</u> | |
| <u>3,535</u> | |
| (3,771) | |
| 2,885 | |
| <u>(11,001)</u> | |
| <u>(11,887)</u> | |

TOWN OF CUMBERLAND, MAINE

Statement of General Fund Expenditures

Year Ended December 31, 1977

| | <u>Budget</u> | <u>Actual</u> |
|---------------------------------------|--------------------|--------------------|
| <u>Capital Improvements</u> | | |
| Building improvements | \$ 4,800 | \$ 3,340 |
| Dredging | 4,000 | 4,000 |
| Solid waste disposal | 6,000 | 2,018 |
| Treatment plant | 5,000 | 5,000 |
| Highway - Trucks and equipment | 30,500 | 30,248 |
| Rescue | 21,000 | 21,239 |
| Recreation equipment | 10,700 | 12,001 |
| Tennis court construction | 4,807 | - |
| | <u>86,807</u> | <u>77,846</u> |
| <u>Unclassified Recurring</u> | | |
| Regional cost agreement | 10,653 | 10,653 |
| Contingent | 9,900 | 1,969 |
| Contributory pensions | 4,645 | 4,790 |
| County tax | 47,016 | 47,016 |
| Cumberland Cemetery Association | 1,500 | 1,500 |
| Cable TV | - | (127) |
| Fire hydrant charge | 25,000 | 22,654 |
| Insect control | 4,750 | 4,461 |
| Prince and Chebeague Island Libraries | 21,800 | 21,800 |
| Insurance | 27,408 | 26,847 |
| State aid roads | 9,186 | 12,153 |
| Debt service - Principal and interest | 64,605 | 64,605 |
| Shade trees | 2,000 | 1,958 |
| Road title search | - | 7,456 |
| Payroll taxes | 15,730 | 16,570 |
| Celebration of public events | 200 | 110 |
| Street lighting | 8,375 | 8,928 |
| Overseer of the poor | 6,500 | 5,998 |
| Legal Counsel | 7,000 | 7,702 |
| Contributions | 600 | 600 |
| Interest on temporary loans | 10,000 | 9,734 |
| | <u>276,868</u> | <u>277,377</u> |
| <u>Educational Services</u> | | |
| Adult education | 818 | - |
| S.A.D. #51 | 964,403 | 964,403 |
| | <u>965,221</u> | <u>964,403</u> |
| Total expenditures | <u>\$1,854,397</u> | <u>\$1,863,153</u> |

See notes to financial statements.

| Fund Balance Actual (Over) Under Budget | | Federal Revenue Sharing |
|---|------------------|-------------------------------|
| <u>Lapsed</u> | <u>Continued</u> | <u>Lapsed</u> |
| | | \$1,460 |
| | | - |
| | | 3,982 |
| | | - |
| | | 252 |
| \$ (239) | | - |
| (1,301) | | - |
| <u>4,807</u> | | <u>-</u> |
| <u>3,267</u> | | <u>5,694</u> |
| 7,931 | | |
| (145) | | |
| - | | |
| - | | |
| - | \$127 | |
| 2,346 | | |
| 289 | | |
| - | | |
| 561 | | |
| (2,967) | | |
| - | | |
| 42 | | |
| (7,456) | | |
| (840) | | |
| 90 | | |
| (553) | | |
| 502 | | |
| (702) | | |
| - | | |
| <u>266</u> | | |
| <u>(636)</u> | <u>127</u> | |
| 818 | | |
| - | | |
| <u>818</u> | | |
| <u>\$ (14,981)</u> | <u>\$127</u> | <u>\$6,098</u> |

TOWN OF CUMBERLAND, MAINE

Statement of Changes in Other Fund Balances

Year Ended December 31, 1977

| | Balances at January 1, 1977 | Current Appro- priations | Interest and Dividend Income | Expen- ditures | Balance December 31, 1977 |
|-----------------------------------|-----------------------------------|--------------------------------|---------------------------------------|-------------------|---------------------------------|
| <u>Capital Reserve Fund</u> | | | | | |
| State aid highway construction | \$19,832 | \$ - | \$ 231 | \$20,063 | \$ - |
| Division Shores Roadway | 1,041 | - | 56 | - | 1,097 |
| Dredging | - | 4,000 | 39 | - | 4,039 |
| Treatment Plant Fund | 20,818 | 5,000 | 1,192 | - | 27,010 |
| | <u>\$41,691</u> | <u>\$ 9,000</u> | <u>\$1,518</u> | <u>\$20,063</u> | <u>\$32,146</u> |

| | Balances at January 1, 1977 | Gifts | Interest and Dividend Income | Expen- ditures | Balance December 31, 1977 |
|--|-----------------------------------|-----------------|---------------------------------------|-------------------|---------------------------------|
| <u>School Trust Funds</u> | | | | | |
| Prince Fund | \$ 7,297 | \$ - | \$ 563 | \$ - | \$ 7,860 |
| Hannah E. Loring Fund | 305 | - | 16 | - | 321 |
| John M. and Lillian R. Kimball Award Trust | 3,525 | 2,882 | 602 | 513 | 6,496 |
| Scholarship Fund | 4,830 | - | 621 | 400 | 5,051 |
| Cumberland School Fund | 4,104 | - | 763 | - | 4,867 |
| Philosophical Apparatus Fund | 374 | - | 20 | - | 394 |
| Eliphalet Greely Fund | 31,127 | - | 1,918 | - | 33,045 |
| Library Fund | 585 | - | 31 | - | 616 |
| | <u>\$52,147</u> | <u>\$ 2,882</u> | <u>\$4,534</u> | <u>\$ 913</u> | <u>\$58,650</u> |

See notes to financial statements.

TOWN OF CUMBERLAND, MAINE

Notes to Financial Statements

December 31, 1977

1. Summary of Significant Accounting Policies

The accompanying financial statements are presented on an accrual basis except, consistent with practice of prior years, unpaid bills at year end were not charged to the operations of the Town. The effect on the Town's operations follows:

| Unentered Payables at December 31, <u>1977</u> <u>1976</u> | | Expenditures Understated |
|---|-----------------|-----------------------------|
| \$ <u>6,395</u> | \$ <u>4,444</u> | \$ <u>1,951</u> |

2. Capital Improvement Notes and Bonds Payable

Outstanding notes payable at December 31, 1977 consisted of:

| <u>Purpose</u> | <u>Issue Date</u> | <u>Rate</u> | <u>Maturity</u> | <u>Amount</u> |
|---|-----------------------|-------------|--|------------------|
| Fire Station Notes | 8/15/69 | 5% | \$7,500 annually 8/15/78- 8/15/79 | \$ 15,000 |
| Town garage and Sewer Construction Bonds | 4/4/74 | 5.406 | \$15,000 annually 11/1/78- 11/1/84 \$10,000 annually 11/1/85- 11/1/89 | 155,000 |
| Golf Course ac- quisition and Redman Hall Renovation Bonds | 9/26/75 | 7.101 | \$20,000 annually 11/1/78- 11/1/85 | 160,000 |
| | | | | <u>\$330,000</u> |

TOWN OF CUMBERLAND, MAINE

Notes to Financial Statements

December 31, 1977

3. Cumberland Golf and Recreation Center

A total grant of "up to \$125,000" was approved by the Bureau of Outdoor Recreation out of the Land and Water Conservation Fund. At December 31, 1977 and 1976 \$120,246 and \$117,940 had been received. The grant expired in 1977 and \$4,754 of the \$125,000 was rescinded. The Town did, however, receive a supplemental grant of \$11,500 from the Bureau to complete the project.

4. Contingent Liability

The Town and the Portland Water District entered into a contract on February 26, 1973 regarding certain engineering to be done prior to the construction of sewers in the Town. This contract was amended on March 9, 1977 and incorporated in a Consent Decree on March 11, 1977. The agreement creates a contingent liability to the District by the Town. In essence it provides that the Town is responsible for the payment of \$194,604.12 on January 2, 1990 if this obligation is not paid in whole or in part prior to that date as a result of EPA or DEP grants for sewer construction in Cumberland, or if a certain note between the District and the DEP is not continued beyond that date, or if this debt is not otherwise absorbed by the District in a bond issue or other type of general obligation. Should the Town decide not to construct sewers, this debt would be due earlier.

The Town is currently obligated to pay annual interest charges which approximated \$3,200 in 1977.

TOWN OF CUMBERLAND, MAINE

Schedule of Property Valuation, Assessment
and Collection of Taxes

Year Ended December 31, 1977

| | VALUATION | | |
|---|--------------------|-----------------|-------------------------|
| | <u>Real Estate</u> | <u>Personal</u> | <u>Total</u> |
| Resident and non-resident | \$46,212,916 | \$ 578,290 | \$46,791,206 |
| Tax rate | | | .032 |
| Real estate and personal taxes assessed | | | 1,497,319 |
| Supplemental taxes assessed | | | <u>2,918</u> |
| Total | | | 1,500,237 |
| Deduct | | | |
| Tax collections | | 1,428,436 | |
| Abatements | | <u>4,206</u> | <u>1,432,642</u> |
| 1977 taxes receivable at December 31, 1977 | | | \$ <u><u>67,595</u></u> |

TOWN OF CUMBERTLAND, MAINE

Schedule of Cash Receipts and Disbursements
and Bank Reconciliation

Year Ended December 31, 1977

Cash

Cash balance at January 1, 1977 \$ 193,090

Add:

Cash collected on taxes receivable
and taxes receivable secured by
liens and deeds

\$1,493,959

Other cash receipts

1,082,9402,576,899

Total available

2,769,989

Deduct:

Cash disbursements

2,501,357

Cash balance at December 1977

per bank

\$ 323,596

Add deposits in transit

14,745

Deduct checks outstanding

(69,809)

Total cash on deposit

268,532

Cash on hand

100

Cash balance at December 31, 1977

(Includes \$232,135 deposited in
savings accounts and certificates
of deposit)\$ 268,632

DELINQUENT REAL AND PERSONAL TAX LISTING

1966

| | |
|-----------------------------------|----------|
| Holbrook, Albert C. and Harold C. | \$ 41.81 |
|-----------------------------------|----------|

1967

| | |
|-----------------------------------|--------|
| Holbrook, Albert C. and Harold C. | 166.40 |
|-----------------------------------|--------|

1968

| | |
|-----------------------------------|--------|
| Holbrook, Albert C. and Harold C. | 168.00 |
|-----------------------------------|--------|

1969

| | |
|-----------------------------------|--------|
| Holbrook, Albert C. and Harold C. | 195.00 |
|-----------------------------------|--------|

1970

| | |
|-----------------------------------|--------|
| Holbrook, Albert C. and Harold C. | 171.60 |
|-----------------------------------|--------|

1971

| | |
|-----------------------------------|--------|
| Barrett, Marion L., Estate of | 309.68 |
| Holbrook, Albert C. and Harold C. | 259.56 |

1972

| | |
|-----------------------------------|---------|
| Barrett, Marion L., Estate of | 309.68 |
| Boynton, Horace R., III | 49.92** |
| Holbrook, Albert C. and Harold C. | 259.56 |

1973

| | |
|-----------------------------------|---------|
| Barrett, Marion L., Estate of | 309.68 |
| Holbrook, Albert C. and Harold C. | 259.56 |
| Maine Lumber Company | 59.36** |

1974

| | |
|-----------------------------------|---------|
| Barrett, Marion L., Estate of | 298.62 |
| Boynton, Horace R., III | 42.66** |
| (P) Curtis, Robert B. | 48.60 |
| (P) Doughty, Earle | 40.50 |
| Greer, Howard E. and Mary J. | 188.71* |
| Holbrook, Albert C. and Harold C. | 250.29 |
| Owner Unknown | 39.69 |
| (P) Strom, Sidney | 6.75 |

1975

| | |
|-------------------------------------|-----------|
| Barrett, Marion L., Estate | \$ 320.74 |
| Boynton, Horace R., III | 45.82** |
| (P) Brown, William S. | 63.80 |
| (P) Copp, Jerald E. | 450.00 |
| Greer, Howard E. and Mary J. | 210.54 |
| Holbrook, Albert C. and Harold C. | 268.83 |
| Owner Unknown | 42.63 |
| Owner Unknown | 11.60 |
| (P) Pride, Byron | 27.00## |
| Todd, Daniel A. and Louise E. | 8.67** |
| True, Robert C., Jr. | 294.49** |
| Weagle, Edward L. | 5.89** |
| Webb, Nancy | 64.10** |
| Young, Charles E. | 688.17** |
| (P) Young, Robert M. and Dorothy B. | 58.00 |

1976

| | |
|-----------------------------------|------------|
| (P) Beale, Keith M. | 10.50 |
| Boynton, Horace R., III | 47.40** |
| Carpenter, Victor H., Jr. | 6.67** |
| (P) Casey, Keith E. | 30.00 |
| Copp, Gary T. | 210.43** |
| (P) Copp, Jerald E. | 36.00** |
| (P) Copp, Jerald E. | 475.00 |
| Doe, John | 12.00 |
| Doe, John | 17.10 |
| Foreside Manor Corp. | 5,049.90** |
| Greenlaw, Thomas | 173.78* |
| Greer, Howard E. and Mary J. | 217.80 |
| Merrill, Donald H. and Dorothy A. | 517.20 |
| Merrill, Franklin and Alice F. | 186.60 |
| Norton, Clinton A. and Leslie G. | 576.00 |
| Owner Unknown | 44.10 |
| Papaz, Eleanor A. | 708.00 |
| (P) Pride, Byron G. | 28.50## |
| Rich, Herbert M. and Pamela S. | 313.50 |
| Spaulding, John D. and Lydia | 118.50 |
| Tellinghuisen, Leon L. | 154.50 |
| True, Robert C., Jr. | 324.00 |
| Valencourt, Robert | 15.00## |
| Weagle, Edward L. | 304.20 |
| Welch, Lewis E. | 162.00 |

1977

| | |
|--------------------------------------|----------|
| (P) Allen, Maurice R. | 6.40 |
| Andrews, Steven M. and Teresa E. | 13.61** |
| Armstrong, David A. and Abigail T. | 423.68** |
| Aumick, John and Mary | 360.58* |
| Austin, Richard and Marjorie L. | 330.56** |
| Babbidge, Raymond A. and Jane E. | 330.88** |
| Babicki, Natalie G. | 703.04 |
| Barrett, Marion L., Estate of | 359.68 |
| Beaulieu, Jane C. | 885.12** |
| Blanchard, Kenneth F. and Carolyn G. | 756.16** |

1977 (Con't)

| | |
|---|------------|
| Blanchard, Nelson S. | \$1,072.32 |
| Blanchard, Nelson S. | 17.60** |
| Blanchard, Nelson S. | 12.80** |
| Blanchard, Nelson S. | 16.00** |
| Bonechi, Brita | 925.76** |
| Booker, Bernard | 112.64** |
| Booker, Bernard | 680.00** |
| Booker, Bernard | 138.24** |
| Booker, Bernard D. | 81.92** |
| Boucher, Edmund G. | 657.92** |
| (P) Bowman, David L. | 3.20** |
| Boyden, Laurence E., Jr. and Phyllis | 369.92** |
| Boynton, Horace R., III | 50.56** |
| Bradford, F. Brent and Mary A. | 792.64** |
| Bradley, Alan and Loretta K. | 211.80** |
| Bramson, Udell | 231.68** |
| Brown, Mr. | 16.00## |
| (P) Brown, William S. | 64.00 |
| Campbell, William E. and Shirley M.E. | 888.64** |
| Caputo, Daniel | 1,667.20** |
| Carpenter, Victor H., Jr. | 304.00** |
| Carriere, Claude M. and Noreita | 48.96** |
| (P) Casey, Keith E. | 28.80 |
| Chadbourn, Inverness | 44.48** |
| Chamberlain, John R. | 561.60 |
| Charczenko, Paul | 129.32* |
| (P) Cheryl's Beauty Boteque | 6.40** |
| Christakis, Sheila | 29.29** |
| Cole, Jerry J. | 1,067.20** |
| (P) Collins, Ralph G. | 3.20** |
| Cook, Clarence L., Jr. and Lynda A. | 470.40** |
| Copp, Eleanor M. | 16.00 |
| Copp, Elvin | 16.00 |
| Copp, Elvin H. | 795.52 |
| Copp, Elvin H. | 9.60 |
| Copp, Gary T. | 505.28** |
| Copp, Jerald E. | 1,097.60 |
| Copp, Jerald E. and Ronald W. and Elvin H. and Eleanor | 367.04 |
| Copp, Jerald E. and Ronald W. and Elvin H. | 491.52 |
| Copp, Jerald E. and Ronald W. and Elvin H. | 322.24 |
| Copp, Jerald E. | 12.48 |
| Copp, Jerald E. | 1,242.56 |
| (P) Copp, Jerald E. | 38.40 |
| Copp, Jerald E. and Elvin H. and Ronald W. | 62.72 |
| Copp, Milton et als | 28.66** |
| Cote, Walter T. and Doris T. | 8.98** |
| Cotton, Winona E. and Leventon, and Justina A. | 225.28** |
| Crossman, Arthur E. | 13.44** |
| Crossman, Arthur E. and Hall, Ester | 325.44** |
| Doe, John | 12.80 |
| Doe, John | 18.24 |
| (P) Doughty, Charlotte | 4.80## |
| Doughty, Cecil A. and Louise | 451.20** |
| Doughty, Louise | 353.92 |
| Doughty, Robert C. and Shirley I. | 159.36** |
| (P) Doughty, Robert C. | 16.00## |

1977 (Con't)

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| Fillion, Marlene | \$ 16.00## |
| Foreside Manor Corp. | 5,386.56** |
| Francke, Stuart J. | 8.41* |
| Fuller, Thornton E. | 280.00** |
| Galey, Thelma Ashley | 151.20** |
| Galey, William T. | 428.80** |
| Geary, Barbara R. | 212.61* |
| Googins, Charles E. and Dorothy Ann | 49.40** |
| (P) Googins, Charles E. | 3.20** |
| Greene, Elaine D. and Reed, Harriett L. | 550.40 |
| Greenlaw, Thomas | 245.12 |
| Greer, Howard E. and Mary J. | 232.32 |
| Hale Brothers Inc. | 200.00** |
| Hall, Ronald and Diana | 593.60** |
| Hamilton, Bruce C. | 65.92** |
| Hamilton, James E. and Beverly M. | 253.12** |
| (P) Hamilton, Leon A. | 6.40** |
| Hamilton, Munroe H. | 1.60** |
| Hamilton, Stella M. | 183.52** |
| Hartford, John H., Jr. and Jeanne | 178.68** |
| (P) Haynes, Bruce D. | 6.40 |
| Haynes, Charles F. and Mary C. | 2,044.80** |
| Haynes, Norman | 651.52** |
| (P) Hicks, F. D. | 6.40 |
| Holt, Daniel D. | 27.30** |
| Hotham, Theodore D. and Judith A. | 456.32** |
| (P) Horr, Malcolm E. | .38 |
| Humphrey, George | 1,667.20 |
| Huntington, Stephen F. and Sharon A. | 584.64 |
| Jackson, Robert and Deonne | 54.87* |
| Jenkins, Walter S. | 358.08** |
| (P) Johnson, Olin K. | 3.20 |
| Kinney, Fred T. | 25.28** |
| Kinney, Fred T. | 27.52** |
| Kinney, Fred T. | 132.16** |
| Kinney, Fred T. | 631.68** |
| Kinney, Fred T. | 261.44** |
| Kipp, Nelson | 16.00** |
| Knock, Glenn C. and Sarah L. | 15.87** |
| Kuntz, Charles M. | 377.60 |
| Lajoie, Guy J. | 302.72** |
| Lajoie, Guy | 28.16** |
| Landry, Raymond T. | 11.84** |
| Langway, Merrick and Gloria A. | 25.60** |
| Langway, Merrick A. | 35.20** |
| Legge, William R. and Gail P. | 1,614.72** |
| Levasseur, Rock A. and Paulette G. | 53.76** |
| Lewis, Richard E. and Raelene R. | 837.44 |
| Liberty, Richard V. and Kathleen H. | 400.00** |
| Lindberg, Parker C. and Karen | 117.12** |
| Lindemann, Carl Jr. and Margerite W. | 19.75** |
| Lovett, William F. and Linda A. | 417.13** |
| Lunt, William F., Jr. | 339.84** |
| Lynch, Joseph H. and Janie G. | 264.00** |
| MacKenzie, Kenneth J. and Barbara L. | 954.56** |
| Maglio, Nicholas A. | 40.00** |

1977 (Con't)

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| Mansfield, Vernon H. and Florence M. | \$ 342.08** |
| Martell, Carol A. | 699.20** |
| McAdam, Sylvia G. | 676.48** |
| McEwen, F.F. and M.L. and Payson, A.L and S.D. | 85.39* |
| McQuaid, Lillian | 6.40** |
| Merrill, Donald H. and Dorothy A. | 551.68 |
| Merrill, Franklin and Alice F. | 199.04 |
| Merrill, Robert L. and Kathy A. | 539.20** |
| Minton, Paul R. and Sarah B. | 1.31** |
| Morin, F. Roland and Joyce E. | 89.60** |
| Morton, Richard A. and Jean A. | 898.24 |
| Motzenbacker, Edward J. and Mary | 900.48 |
| Newcomb, Alvin | 76.16** |
| Nielsen, Karen M. | 47.92* |
| Norton, Clinton A. and Leslie G. | 614.40 |
| O'Neil, Joseph C. | 4.21** |
| Owner Unknown | 47.04 |
| Papaz, Eleanor A. | 768.64 |
| Parker, Cora, Estate of | 3.52 |
| Parr, Myrtle | 279.68** |
| Paul, Barbara S. | 208.00** |
| Paul, Barbara S. | 441.60** |
| Paul, Barbara S. | 96.00** |
| Paul, Edwin A. | 13.44** |
| Paul, Edwin A. and Ruth L. | 238.40** |
| Pendexter, Elizabeth I. | 463.36 |
| Powers, Herbert L. Sr. and Mabel M. | 217.00** |
| Quantrano, Frank | 7.50* |
| Rich, Herbert M. and Pamela S. | 340.16 |
| (P) Rich, Herbert M. | 3.20 |
| Richardson, Russell and Pauline | 16.98** |
| (P) Ring's Gas and Hardware Co. | 22.40** |
| Roberts, June P. | 240.96** |
| Robinson, Lucille A. | 271.04** |
| Rowe, Harrison M. | 189.44 |
| (P) Russell, Joseph B., 2nd | 44.80** |
| Russo, Leonard V. and Betty Jo | 1,238.08** |
| Russo, Leonard V. and Betty Jo | 96.64** |
| S H Realty Inc. | 987.52** |
| Sabatino, Joseph M. and Jacqueline G. | 915.84** |
| Saldanha, Estelita L. and Louise | 16.00** |
| Sawyer, Benjamin, Heirs | 172.48 |
| (P) Shattuck, Jessie R. | 115.20** |
| Sloan, Stephen A. and Debra E. | 485.76** |
| Sloat, Donald E. and Sandra E. | 341.12** |
| Sloat, Donald E. and Sandra E. | 144.00** |
| Small, Elliot G. and Nellie M. J/T | 520.64 |
| Smith, Lowell M., Jr. and Nancy | 578.56 |
| Spaulding, John D. and Lydia | 126.40** |
| Storer, Kevin L. and Ann C. | 367.68** |
| Stover, Wesley R. | 84.32** |
| Stratton, Carol M. | 16.65 |
| (P) Strom, Sidney E. | 8.00 |
| Strom, Sidney J. and Donna | 227.52 |
| Strout, Jean P. | 25.60** |

1977 (Con't)

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|----------------------------------|-----------|
| Tellinghuisen, Leon L. | \$ 212.80 |
| Todd, Daniel A. and Louise E. | 13.12** |
| True, Robert C., Jr. | 345.60 |
| (P) Trusiani, Paul J. | 4.80 |
| Von Hartig, Mary M. | 231.99* |
| Ward, Frances J. | 883.84** |
| Weagle, Edward L. | 324.48 |
| (P) Weagle, Edward L. | 16.00 |
| Webb, Nancy | 804.80** |
| Welch, Lewis E. | 172.80 |
| West, Jerrill N. and Patricia I. | 534.40** |
| Weston, Daniel and Lorraine | 478.72** |
| Williams, Steven J. | 385.28** |
| (P) Wing, Carl H. | 14.40 |
| Wood, Theodore Jr. | 14.28** |
| Woodbury, Frank W. | 96.00 |
| Woodbury, Frank W. | 585.60 |
| Wormwood, Susan B. | 18.89** |
| York, Cyril H. | 29.44** |
| Young, Charles | 759.36 |

All amounts are taxes which were overdue as of the close of business December 31, 1977.

** indicates taxes paid in full through June 30, 1978.

* indicates a partial payment has been made on the amount shown between December 31, 1977 and June 30, 1978.

indicates the tax has been abated since December 31, 1977.

